



Trustees' Financial Summary

FY2015-16

Submit ID: 0216-01661962

11 Dawson County

0216 Lindsay Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Christy Inion **Phone #:** (406) 584-7486

(Signature)

(Date)

Chair, Board of Trustees: Mary Nagle

(Signature)

(Date)

County Superintendant Steve Engebretson

(Signature)

(Date)

Software

Accounting Package: Quickbooks

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|-----------------|---------|
| 101 | Miscellaneous Direct Federal Grant | FEDERAL | REAP | unknown |
| 102 | Schoolwide Projects | FEDERAL | 12-0216-31-10 | federal |
| 103 | State OTO Capital Invest & Deferred Maintenance | STATE | Def Maintenance | state |
| 104 | Miscellaneous Direct Federal Grant | FEDERAL | FEMA | unknown |
| 105 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |

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11 Dawson County

0216 Lindsay Elem

Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | (01) | (10) | (11) | (12) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 14,407.59 | 1,978.46 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 14,407.59 | 1,978.46 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 14,407.59 | 1,978.46 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 14,407.59 | 1,978.46 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 14,407.59 | 1,978.46 | | |

Trustees' Financial Summary

FY2015-16

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0216 Lindsay Elem

Balance Sheet

| | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|---|--------------|-----------------|-----------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | (13) | (14) | (15) | (17) |
| ASSETS AND OTHER DEBITS | | | | |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) | 26.73 | 6,772.27 | 25,690.99 | |
| 02 Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 Taxes Receivable - Protested (150-159) | | | | |
| 04 Receivables from Other Funds (160-179) | | | | |
| 05 Due From Other Governments (180) | | | | |
| 06 Other Current Assets (190-210) | | | | |
| 07 Inventories (220 & 230) | | | | |
| 08 Prepaid Expenses (240) | | | | |
| 09 Deposits (250) | | | | |
| 20 TOTAL ASSETS AND OTHER DEBITS | 26.73 | 6,772.27 | 25,690.99 | |
| DEFERRED OUTFLOWS | | | | |
| 21 Deferred Outflows (501) | | | | |
| LIABILITIES | | | | |
| 22 Payable to Other Funds (601-606) | | | | |
| 23 Due to Other Governments (611) | | | | |
| 25 Other Current Liabilities (621-679) | | | | |
| 27 Other Liabilities (690 - 699) | | | | |
| 35 TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | |
| 36 Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | |
| 37 Reserve for Inventories (951) | | | | |
| 38 Reserve for Encumbrances (953) | | | | |
| 48 Fund Balance for Budget | 26.73 | 6,772.27 | 25,690.99 | |
| 52 TOTAL FUND BALANCE/EQUITY | 26.73 | 6,772.27 | 25,690.99 | |
| 53 TOTAL LIABILITIES AND FUND BALANCE | 26.73 | 6,772.27 | 25,690.99 | |

Trustees' Financial Summary

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

Trustees' Financial Summary

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0216 Lindsay Elem

Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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0216 Lindsay Elem

Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 501.47 | 51,679.27 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 501.47 | 51,679.27 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 501.47 | 51,679.27 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 501.47 | 51,679.27 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 501.47 | 51,679.27 | | |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 4,688.56 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 4,688.56 | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 4,688.56 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,688.56 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 4,688.56 | | | |

Trustees' Financial Summary

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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0216 Lindsay Elem

Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 |
|--|--|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 1110 | District Tax Levy | 361.47 | 0.00 |
| 1111 | District Levy - Real Property | 36,736.85 | 55,636.21 |
| 1112 | District Levy - Personal Property | 3,586.92 | 2,434.23 |
| 1113 | District Levy - Heavy Motor Vehicles | 0.00 | 263.36 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 191.42 | 272.71 |
| 1190 | Penalties and Interest on Taxes | 65.53 | 67.05 |
| 1510 | Interest Earnings | 344.12 | 189.20 |
| 1900 | Other Revenue from Local Sources | 170.00 | 668.65 |
| 3110 | Direct State Aid | 55,245.62 | 60,588.17 |
| 3111 | Quality Educator | 3,133.26 | 6,226.00 |
| 3112 | At Risk Student | 221.81 | 813.52 |
| 3113 | Indian Education For All | 326.40 | 334.08 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 1,979.25 | 2,419.20 |
| 3116 | Data For Achievement | 240.00 | 320.00 |
| 3118 | Natural Resource Development | 393.69 | 680.20 |
| 3444 | State School Block Grant | 8,552.75 | 8,552.75 |
| 3445 | State Combined Fund School Block Grant | 0.00 | 3,383.15 |
| 3446 | SB96 Block Grant Reimbursement | 1,384.08 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 10,000.00 | 2,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 122,933.17 | 144,848.48 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|---------|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 62,489.95 | 85,099.11 | |
| | | | 2XX Personal Services - Employee Benefits | 173.86 | 3,331.86 | |
| | | | 4XX Purchased Property Services | 1,060.00 | 365.69 | |
| | | | 5XX Other Purchased Services | 365.44 | 531.33 | |
| | | | 6XX Supplies and Materials | 17,174.84 | 5,817.82 | |
| | | | 8XX Other Expenditures | 1,645.22 | 5,251.41 | |
| | | 21XX | Support Services - Students | | | |
| | | | 3XX Purchased Professional and Technical Services | 905.75 | 0.00 | |
| | | 222X | Educational Media Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 1,317.69 | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 8,087.80 | 9,492.76 | |
| | | | 2XX Personal Services - Employee Benefits | 22.54 | 132.80 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|---------|----------|---|-------------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 5XX Other Purchased Services | 3,677.50 | 10,988.66 |
| | | | 6XX Supplies and Materials | 244.51 | 2,460.54 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 1,123.94 |
| | | | 810 Dues and Fees | 335.00 | 551.08 |
| | | | 8XX Other Expenditures | 241.54 | 751.98 |
| | | | 26XX Operation and Maintenance of Plant Services | | |
| | | | 1XX Personal Services - Salaries | 3,201.14 | 3,889.05 |
| | | | 2XX Personal Services - Employee Benefits | 161.32 | 475.20 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,601.86 |
| | | | 4XX Purchased Property Services | 7,345.82 | 4,860.80 |
| | | | 5XX Other Purchased Services | 3,409.32 | 913.00 |
| | | | 6XX Supplies and Materials | 465.30 | 954.01 |
| | | | 4XXX Facilities Acquisition and Construction Services | | |
| | | | 7XX Property and Equipment Acquisition | 11,947.51 | 645.27 |
| | | | 280 Special Education - Local and State | | |
| | | | 62XX Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 2,902.31 | 4,178.59 |
| | | | 365 Indian Education for All - OTO & Ongoing | | |
| | | | 222X Educational Media Services | | |
| | | | 6XX Supplies and Materials | 0.00 | 192.56 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>125,856.67</u> | <u>144,927.01</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | 14,486.12 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 144,848.48 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 144,927.01 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 14,407.59 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-----------------|-----------------|
| | 1510 Interest Earnings | 37.46 | 41.21 |
| | 2220 County On-Schedule Trans Reimb | 0.00 | 192.60 |
| | 3210 State On-Schedule Trans Reimb | 1,135.55 | 2,403.80 |
| | 3444 State School Block Grant | 41.12 | 41.12 |
| | 3445 State Combined Fund School Block Grant | 3,383.15 | 0.00 |
| | 3447 SB96 Combined Block Grant Reimbursement | 412.65 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>5,009.93</u> | <u>2,678.73</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|--------------------------------------|------------------------------|-----------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 5XX Other Purchased Services | 3,219.23 | 4,316.55 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>3,219.23</u> | <u>4,316.55</u> |

Schedule Of Changes Worksheet Fund Code 10

| | | | | | | |
|--|------|----------------|------|------|----------|-----|
| Beginning Fund Balance | | | | | 3,616.28 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 2,678.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 4,316.55 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 1,978.46 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|------------------|-----------------|
| | 1110 District Tax Levy | 9,173.30 | 0.00 |
| | 1111 District Levy - Real Property | 0.00 | 3,907.14 |
| | 1112 District Levy - Personal Property | 900.49 | 181.35 |
| | 1113 District Levy - Heavy Motor Vehicles | 90.08 | 21.74 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 49.31 | 26.49 |
| | 1190 Penalties and Interest on Taxes | 17.78 | 7.33 |
| | 1510 Interest Earnings | 36.14 | 26.16 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>10,267.10</u> | <u>4,170.21</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|---|--------------------------|------------------|-----------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX | Instruction | | | |
| | | 5XX | Other Purchased Services | 10,077.00 | 6,857.20 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>10,077.00</u> | <u>6,857.20</u> |

Schedule Of Changes Worksheet Fund Code 13

| | | |
|--|----------|------|
| Beginning Fund Balance | 2,713.72 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,170.21 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 6,857.20 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 26.73 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 14 |
|--|-------------------------------------|------------------|------------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value | |
| | 1510 Interest Earnings | 39.54 | 77.33 | |
| | 2240 County Retirement Distribution | 15,000.01 | 10,784.67 | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>15,039.55</u> | <u>10,862.00</u> | |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 |
|--|---|---|--------|------------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX Personal Services - Employee Benefits | | 10,253.72 | 11,305.05 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>10,253.72</u> | <u>11,305.05</u> |

| Schedule Of Changes Worksheet | | | | | | Fund Code 14 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 7,215.32 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 10,862.00 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 11,305.05 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 6,772.27 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|---|---|--------------|
| PRC | Revenue | 2016 Value |
| 105 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 5,299.89 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 5,299.89 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|----------|------------------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 102 | Schoolwide Projects | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX | Supplies and Materials | | 311.30 |
| | | | 102 Subtotal | | 311.30 |
| 103 | State OTO Capital Invest & Deferred Maintenance | | | | |
| | 366 OTO Capital Invest & Deferred Maintenance | | | | |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | 5XX | Other Purchased Services | | 10,646.47 |
| | | | 103 Subtotal | | 10,646.47 |
| 105 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX | Personal Services - Salaries | | 2,310.84 |
| | | | 105 Subtotal | | 2,310.84 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 13,268.61 |

| Schedule Of Changes Worksheet | | | | | Fund Code 15 |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 33,659.71 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 5,299.89 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 13,268.61 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 25,690.99 (5) |



Trustees' Financial Summary

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Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-----------------|------------------|------------------|
| 102 Schoolwide Projects | 0.00 | 311.30 | -311.30 |
| 103 State OTO Capital Invest & Deferred Maintenance | 0.00 | 10,646.47 | -10,646.47 |
| 105 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 5,299.89 | 2,310.84 | 2,989.05 |
| Total | 5,299.89 | 13,268.61 | -7,968.72 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|---|---------------------------|------------|------------|
| | 1510 Interest Earnings | 2.97 | 5.21 |
| | 3281 State Technology Aid | 123.14 | 134.83 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 126.11 | 140.04 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|---|---|----------------------------|--------|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 21XX Support Services - Students | | | | |
| | | 6XX Supplies and Materials | | 0.00 | 45.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 45.00 |

Schedule Of Changes Worksheet

Fund Code 28

| | | |
|--|--------|------|
| Beginning Fund Balance | 406.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 140.04 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 45.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 501.47 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 29 |
|--|---------------------------------------|------------------|-----------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1900 Other Revenue from Local Sources | 0.00 | 1,536.80 |
| | 3460 Montana Oil and Gas Tax | 11,973.44 | 7,601.29 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>11,973.44</u> | <u>9,138.09</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 29 | |
|---|---------|---|---|---|--------------|----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 6XX | Supplies and Materials | 0.00 | 115.48 |
| | | 23XX | Support Services - General Administration | | | |
| | | | 3XX | Purchased Professional and Technical Services | 0.00 | 4,854.70 |
| | | | 6XX | Supplies and Materials | 0.00 | 3,193.99 |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 3XX | Purchased Professional and Technical Services | 0.00 | 3,776.25 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 11,940.42 | |

| Schedule Of Changes Worksheet | | | | | | Fund Code 29 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 54,481.60 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 9,138.09 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 11,940.42 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 51,679.27 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|-----------------|---------------|
| | 1510 Interest Earnings | 327.57 | 325.60 |
| | 1900 Other Revenue from Local Sources | 883.22 | 144.72 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>1,210.79</u> | <u>470.32</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|---|----------------------------|-------------|---------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 612.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>612.50</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | |
|--|----------|------|
| Beginning Fund Balance | 4,830.74 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 470.32 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 612.50 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 4,688.56 | (5) |

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Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 62,489.95 | 76,644.48 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 534.11 | 3,611.74 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 6,160.28 | 4,647.30 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 645.27 |
| XX | XXX 4XXX 73X | Major Equipment-New | 11,947.51 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 10,077.00 | 6,857.20 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|----------|
| a. Instructional Block Grant Entitlement | 2,419.20 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 2,419.20 |

Prorated Cooperative Cost Payments:

| | |
|---|----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 806.40 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 3,483.65 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 4,178.59 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|----------|---------|---------|---------|---------|
| 280 | 1XXX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 4,178.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 4,178.59 | 0.00 | 0.00 | 0.00 | 0.00 |

4,178.59

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0216-01661962

11 Dawson County

0216 Lindsay Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Begining Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|-----------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| Buildings | 268,000.00 | 0.00 | 0.00 | 0.00 | 268,000.00 |
| Machinery and Equipment | 53,600.00 | 0.00 | 0.00 | 0.00 | 53,600.00 |
| Totals at Historical Cost | 331,600.00 | 0.00 | 0.00 | 0.00 | 331,600.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 331,600.00 | 0.00 | 0.00 | 0.00 | 331,600.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2015-16

Submit ID: 0216-01661962

11 Dawson County

0216 Lindsay Elem



Trustees' Financial Summary

FY2015-16

Submit ID: 0216-01661962

11 Dawson County

0216 Lindsay Elem

Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - TRS | 41,607.00 | 42,629.00 | 0.00 | 84,236.00 |